

HOUSE No. 2413

By Mr. Linsky of Natick, petition of David Paul Linsky and others for legislation to create an income tax deduction for municipal and school fees. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

David Paul Linsky	Matthew C. Patrick
Tom Sannicandro	Karen E. Spilka
Bruce E. Tarr	Kathi-Anne Reinstein
Louis L. Kafka	Peter V. Kocot
Susan C. Fargo	Mary E. Grant
Jay R. Kaufman	John W. Scibak
Michael E. Festa	Cleon H. Turner
Cory Atkins	

In the Year Two Thousand and Five.

AN ACT TO CREATE AN INCOME TAX DEDUCTION FOR MUNICIPAL AND SCHOOL FEES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 3 of Chapter 62 of the General Laws is hereby amended
2 to add the following new subsection:
3 B.(a) (14). In addition to any other deduction from Part B
4 income so-called, a taxpayer may deduct any fee paid to a municipi-
5 pality or public school district for the purpose of transportation
6 for a student to or from a public school, participation by a student
7 in an athletic, academic, enrichment or student activity program at
8 a public school, or fee paid for the purpose of trash pickup or dis-
9 posal, either paid directly to the municipality or for participation
10 in a “pay as you throw” trash pickup program, so-called. The
11 Commissioner of Revenue is authorized to promulgate regulations
12 under this sub-section.